IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDCITION
WRIT PETITION NO.786 OF 2007

Deist Buildwell Product (I) Pvt. Ltd. ....Petitioner.

V/s

Municipal Corporation of
Greater Mumbai & Anr. ....Respondents.

Mr. Aditya Chitale for the Petitioner.

Mr. N.A. Shaikh for the Respondents - BMC.

CORAM: V.M. KANADE, J.
DATE : 16TH APRIL, 2007

P.C.:-

1. Rule.

2. Rule is made returnable forthwith by consent of the parties. Respondents waive service.

3. Heard the learned Counsel appearing on behalf of the Petitioner and the learned Counsel appearing on behalf of the Respondents.

4. In the present case, the goods and the vehicle of the Petitioner

were seized by the Corporation on the ground that the invoice which was produced by the Petitioner did not reflect the proper value of goods. The Petitioner in the Petition has made a categorical averment that the Petitioner is willing to pay differential amount of octroi duty including penalty, pending further adjudication by the Corporation. It is the case of the Petitioner that the Petitioner is in the business of trading in aluminium sheets under the brand name of “Altobond”. It is the case of the Petitioner that these sheets are manufactured by the authorized manufacturers and, thereafter, they are sold by the Petitioner under his own brand name. It is the case of the Petitioner that under the terms of agreement between the Petitioner and the manufacturers, it is the liability of the Petitioner to pay the octroi duty. It is the case of the Petitioner that on 23/24.02.2007, inadvertently, while dispatching the aluminium sheets, an incorrect value of the said aluminium sheets was mentioned in the delivery invoice issued by the Petitioner to the said customer viz. Ankit Enterprises. The vehicle which was carrying these aluminium sheets, while passing through the Eastern express highway octroi check naka at Mulund, was seized since octroi duty of Rs 734/- was paid instead of octroi duty of Rs 27,936/-. It is the case of the Petitioner that the Petitioner is willing to pay the entire duty

alongwith the necessary penalty and subject to the payment of the said amount, vehicle alongwith goods may be released by the Respondents.

5. In view of the undertaking given by the Petitioner to pay an amount of Rs 3,54,560/- in respect of the consignment seized on 23/24.02.2007, the Respondents shall forthwith release the vehicle alongwith the goods which are seized. Undertaking given by the Petitioner is accepted.

6. It is further clarified that the Respondents are at liberty to issue any further demand notice after ascertaining the true value of the said sheets and in the event differential value exceeds the amount which is agreed to be paid by the Petitioner, the Petitioner further undertakes to pay further differential amount within a period of four weeks from the receipt of the notice. The Respondents are at liberty to retain with them a single sample of each size of aluminium and bakelite sheets which are seized.

7. With these directions, Writ Petition is disposed of. Rule is made absolute in the above terms.

(V.M. KANADE, J.)